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Senator Win Gatchalian
Chairperson, Committee on Ways and Means
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Senator Win: Taxpayer's Advocate Extraordinaire

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In recent years, including those that straddle the passage of Republic Act No. 8424 or the National Internal Revenue Code (NIRC) of 1997, the Philippine Congress has consistently enacted laws that upheld and enhanced the power of the government to impose taxes. This authority to levy is inherent in, and necessary for, the state to generate funds that will sustain the bulk of the operations of the entire bureaucracy including the implementation of developmental programs that primarily serve the interest of the Filipino people.

But to Senator Win Gatchalian, Chairperson of the Committee on Ways and Means in the 19th Congress, the time has come to legislate and adopt policies that would promote and protect the rights and

privileges of those where taxes emanate – the taxpayers. This emphatic declaration echoes the mounting efforts of various jurisdictions around the world to focus their policy direction not only on the pursuit of the government's right to collect taxes, but also on the advancement and protection of the rights of the taxpayers. The Senator believes that serving the due interests of the taxpayers would improve the trustworthiness of the tax system and ultimately enhance their willingness to comply with their tax obligations.

Advocate for Taxpayers' Rights

The assumption of Senator Win Gatchalian as chairperson of the Committee on Ways and Means in this current Congress bodes well for the consideration

of pending bills seeking the ordination of a Taxpayer's Bill of Rights and Obligations. As an exceptionally diligent and hardworking legislator and a self-confessed advocate for taxpayer rights, the Senator is at a vantage point in the shepherding of the passage of the measures, at the least, in the Senate. Barely two (2) months after the start of the 19th Congress, Senator Win has already conducted one (1) public hearing and four (4) technical working group (TWG) meetings on the three subject bills, namely, S. Nos. 1077, 1199 and 1309, authored by Senators Manuel "Lito" Lapid, Win Gatchalian, and Ramon "Bong" Revilla, respectively.

In promoting the merits of the measures, Senator Win explains that raising more and better revenues does not solely rely on expanding the tax base but rather, by mobilizing public support for tax reforms, which requires building the taxpayers' trust and confidence in the government processes. He admits that the prioritization of the measures comes at the heels of the enactment by the past administration of various tax reform laws, which include Republic Act No. 10963 or the Tax Reform for Acceleration and Inclusion (TRAIN) Law and Republic Act No. 11534 or the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act. He acknowledges that the two (2) landmark legislations have enabled the government to generate additional revenue and improve its tax collection efficiency while raising its tax-to-GDP ratio by about 14.1% -- 0.9 percentage point short of the World Bank prescription of 15% to achieve sustainable growth.

Senate's READIEST Committee

Mindful of the Senate's legislative mandate, which should foremost be holistic and founded upon equality, inclusivity and justice, the thrust of Senator Win as chairperson of the Ways and Means Committee does not entirely focus on the concerns of taxpayers. Thus, while he envisions himself as the taxpayers' legislative guardian in the Senate, he says that he shall likewise endeavor to keep a balance between the interests of the government and stakeholders as well as of the tax authorities and the taxpayers. Along this concept, the Senator has laid down a seven-point mission for his Committee, which is embodied in the acronym **READIEST**:

Responsiveness. Mindful of the general welfare of taxpayers and Filipinos alike, and the state's role for laying out infrastructures aimed to balance interests, the Committee shall endeavor to make timely decisions in situations of national urgency and economic significance.

Efficiency and Digitalization. The Committee shall endeavor to promote innovation in all processes involved in taxation, ensuring that agencies provide taxpayers quick, accurate, and responsive service through proper implementation of modernization efforts as mandated by TRAIN and CMTA laws, and proper compliance with laws on Ease of Doing Business and Anti-Red Tape.

Accountability. The Committee shall lead by example and hold itself accountable together with the public sector in the conduct of its legislative functions. The Committee shall hold high the trust of the people and reward taxpayers with justice and transparency in all its dealings.

Integrity. With integrity as cornerstone of public service in mind, the Committee shall mandate concerned government offices to use their powers responsibly, utilize their resources with honesty, and to always provide accurate information.

Equitability and Uniformity. The Committee shall strive to live up to the constitutional principle of uniformity and equitability in taxation in the conduct of its hearings and affairs. In the deliberation of tax measures, the Committee shall consider all measures by using a uniform and unbiased standard, taking into account that like subjects will be treated reasonably.

Sustained Revenue Growth. The Committee shall endeavor to act and ensure proper implementation of tax legislations and other efficient administrative measures that will generate sustained revenue growth, not only for the benefit of taxpayers, but the Filipino people as a whole.

Taxpayer-Centric Leadership. The Committee shall aim to lead with taxpayers' welfare as priority and provide them with gold standard treatment by finding ways to improve their experience in revenue-generating agencies.

The Taxpayer's Bill of Rights and Obligations

The initiative to legislate a taxpayer bill of rights in the Philippine Senate started more than eight (8) years ago, particularly during the 16th Congress (2013-2016) when Senator Ralph Recto filed in August 2013 Senate Bill No. 718, titled: "An Act Ordaining a Bill of Rights for Taxpayers". Although the proposed measure was not submitted for plenary deliberations and was sent to the Archives on July 19, 2016, the Senate Tax Study and Research Office, as the technical arm of the Committee on Ways and Means, has always been supportive of the said bill and all other measures promoting the rights of taxpayers in the ensuing Congresses.

As proposed in this 19th Congress, the taxpayers' rights remain to either reiterate or supplement those that are already enshrined in the Constitution; the National Internal Revenue Code (NIRC) of 1997, as amended; the Customs Modernization and Tariff Act (CMTA), as amended; Republic Act No. 1125, as amended, or the law creating the Court of Tax Appeals; Book II of the Local Government Code of 1991; and all other relevant laws and implementing rules, regulations, and circulars.

But unlike the bills in the previous Congresses, Senator Win's proposed bill, S. No. 1199, codifies not only the rights but also the obligations of taxpayers, as adopted from the taxpayer Charters of the

Australian Taxation Office (ATO) and Her Majesty's Revenue and Customs (HMRC) of the United Kingdom. Further, to complement the ordination of a taxpayer bill of rights, the bill creates the Office of the National Taxpayer Advocate. Mandated primarily to promote, ensure, and protect the rights of the taxpayers, the proposed agency is specifically tasked, among others, to assist taxpayers in identifying as well as resolving problems associated with their dealings with the tax authorities.

While the Philippine Congress may have enacted various laws and regulations that include provisions promoting taxpayer rights, none of these, however, provides for a foundational, general description

of taxpayer rights. And neither do they set out organizing principles or formal acknowledgement of the fundamental taxpayer rights from which these statutory rights derive.

In the end, Senator Win – the taxpayer advocate extraordinaire – views that taxpayer rights should not be simply enforced through a declaration issued by the revenue authorities as adopted by some countries particularly in France. Rather, it should be institutionalized through an act of Philippine Congress to fortify their protection from undue revisions and repeal and have the advantage of law, permanency and wider coverage.



Ease of Paying Taxes: Giving our Taxpayers the “Gold-standard” Treatment they Deserve

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Introduction

The collection of taxes is a key development priority which ensures that governments can generate revenues to finance their investments in human capital, infrastructure, health and other social services for their citizens.

According to the World Bank, many countries are still struggling to collect sufficient revenues to finance their own development. Countries collecting less than 15% of GDP in taxes must increase their revenue collection in order to meet basic needs of citizens and businesses. This level of taxation is an important tipping point to make a state viable and put it on a path to growth.¹ In the case of the Philippines, tax effort is only at 14.1% in 2021² and only averaging 13.88% from 2016 to 2021 which is way below the 15% level that the World Bank recommends. This only suggests that as a country, we have to step up and make the necessary reforms in our tax policies and in the administration of taxes.

Major efforts have been initiated during the Duterte administration with the passage of landmark laws that clearly changed the landscape of taxation in the country. This includes the RA No. 10963 or the Tax Reform for Acceleration and Inclusion (TRAIN) Law, RA No. 11213 or the Tax Amnesty Act, RA No. 11467 or the law that increased the excise tax on alcohol products, e-cigarettes and heated tobacco prod-

ucts (HTPs), RA No. 11534 or the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act, RA No. 11590 or the tax regime of Philippine Offshore Gaming Operations (POGOs) and RA No. 11635 which clarified the taxation of proprietary educational institutions.

With the passage of these game-changing measures, taxation was made simpler, fairer, and more equitable. Thus, we are left with the challenge of implementing these laws in the most efficient and convenient way to capture as many taxpayers as possible into the tax net. As of December 31, 2021, there are 45,940,223³ registered taxpayers nationwide and increasing this figure in great proportion will, in the long run, help in the attainment of our goal to increase the country's revenue collection.

World Bank suggests that making it easier to pay taxes improves competitiveness. Overly complicated tax systems are associated with high levels of tax evasion, large informal sectors, more corruption, and less investment. Modern tax systems should seek to optimize tax collections while minimizing the burden on taxpayers to comply with tax laws.⁴

Where does the Philippines stand in the global stage in terms of the ease of paying taxes?

In the *World Bank's Doing Business 2020*⁵ Survey, the Philippines ranked 95th out of 190 countries

with a total score of 62.8 out of 100, the fourth lowest in the ASEAN region. Among the indicators included in the said survey is *Paying Taxes* which reveal what it takes to comply with tax regulations in each economy in the region. It includes the number of payments per year, the time required to prepare, file and pay the three (3) major taxes (corporate income tax, VAT or sales and labor taxes, and mandatory contributions), the total tax and contribution rate – as well as post-filing index that measures the compliance with completing two processes: VAT cash refund and tax audit.

Interestingly, the Philippines has a 72.6 score in *Paying Taxes* which is lower than the 77.5 general average for the Asia-Pacific Economic Cooperation (APEC) region where our neighboring countries like Thailand (77.7), Malaysia (76.0) and Indonesia (75.8) ranked above us.

In terms of *Tax Payments* which consist of the total number of taxes and contributions paid or withheld, including consumption taxes (VAT, sales tax or goods and services tax) and the method and frequency of filing and payment per year, the Philippines recorded 13.0 tax payments per year which puts us to the 17th place out of the twenty-one (21) economies in the APEC region. Hongkong has only three (3) tax payments while Singapore has five (5), Vietnam has six (6), and Malaysia has nine (9). We may be well within the regional average of 13.1 but in terms of ranking in the APEC region, we are left behind.

The survey also endeavored to [determine the time \(hours\) required to comply with the three \(3\) major taxes per year](#). It included collecting information and computing tax payable; preparing separate tax accounting books (if required); completing tax return and filing with agencies; and arranging payment or withholding. The Philippines is on the right track in this category as we ranked tenth (10th) out of the twenty-one economies (21) in the APEC region with 171 hours, way below the regional average of 185.9 hours. We are better than Malaysia (174), Indonesia (191), Thailand (229), and Vietnam (384).

With reference to the *Total Tax and Contribution Rate* (TTCR) or the measure of all the taxes borne expressed as a percentage of commercial profit, which is the profit before all taxes borne⁶, the survey looked into the profit or corporate income tax; social contributions and labor taxes paid by the employer; property and property transfer taxes; dividends, capital gains, and financial transaction taxes; and waste collection, vehicle, road and other taxes. Notably, the Philippines ranked 16th among the 21 APEC economies with a TTCR of 43.1 which is above the regional average of 34.4. We are definitely far behind Thailand (29.5), Indonesia (30.1), Vietnam (37.6), and Malaysia (38.7).

Finally, the survey delved into the *Post-filing Index* which is a score from zero to 100, where zero represents the least efficient process, and 100 the most efficient. The index is made up of four (4) components which include the time to comply with VAT

refund (hours); time to obtain VAT refund (weeks); time to comply with a corporate income tax correction (hours); and time to complete a corporate income tax correction (weeks), and each of these is given a score from zero to 100. The final score is the average of these four component scores.⁷

The Philippines recorded a post-filing index of 50 which is below the regional average of 62.2, and which puts us in the 5th spot from the bottom in the APEC region. This implies that 17 other economies have more efficient processes than us, particularly Malaysia (51.0), Indonesia (68.8), and Thailand (73.4).

Looking at our standing in terms of the four components of the indicator and comparing them with our neighboring countries like Malaysia, Indonesia, Vietnam and Thailand, the Philippines still has a lot of areas for improvement. While we are on track with regard to the hours required to comply with the three (3) major taxes per year, and the efforts put into fast-tracking the processes seem effective, still, there are other areas where we have to devote our time and energy to make our taxpayers feel the real sense of “gold-standard” treatment.

BIR Administrative Reforms

The Bureau of Internal Revenue (BIR), the country's agency in charge of tax collection and administration, has initiated several administrative reforms to improve taxpayers' compliance, increase the number of registered taxpayers, and, most importantly, make paying taxes a delightful experience and not a burden for taxpayers.

One of the reforms made by the BIR is the simplification of a number of key processes and documentary requirements which yielded a 51.4% increase in the number of registered business taxpayers compared to CY 2020. This enabled the BIR to surpass its target of a 5% growth in the taxpayer base in 2021⁸.

With the intent of making BIR's services adaptable and responsive to the needs of taxpayers, it has developed its *eServices*⁹ which include the following:

1. **eReg or eRegistration System** is a web application of various taxpayer registration services including TIN issuance, payment of registration fee, and generation of Certificate of Registration.
2. **eFPS or Electronic Filing and Payment System** is the electronic processing and transmission of tax return information including attachments, and taxes due thereon to the government made over to the internet through the BIR website.
3. **eBIRForms or the Electronic Bureau of Internal Revenue Forms** was developed primarily to provide taxpayers with an alternative mode of preparing and filing tax returns that is easier and more convenient.

4. **eAFS or the Electronic Audited Financial Statement** is a web-based application system that enables the taxpayers to submit their filed Income Tax Returns (ITR), Audited Financial Statements (AFS), and other required attachments online in PDF file format.
5. **ePAY** provides the link for ePayment channels of authorized agent banks (AABs) that taxpayers can access for the electronic payment of their tax dues and liabilities. ePayment Channels accept tax payments through the use of either online/ credit/debit/prepaid cards, and mobile payments.
6. **eONETT System** is a web-based application that will enable taxpayers to transact their One-Time Transaction (ONETT) pertaining to taxable sale of real properties classified as capital or ordinary (CGT-BIR Form 1706, CWT-BIR Form 1606 and DST-BIR Form 2000OT).
7. **eTSPCert or Electronic Tax Software Provider Certification** is a web-based system that provides facility for Tax Software Providers (TSPs) for the application and processing of certification of tax solution for the electronic tax return filing and/or payment to ensure that the software being used by these TSPs are compliant with BIR data structure requirements.
8. **ORUS or the Online Registration and Update System** is a web-based system that provides an end-to-end process for registration of taxpayers and updating of their registration information.
9. **eTCBP-TCVC or the Electronic Tax Clearance for Bidding Purposes and Tax Compliance Verification Certificate** is an online system where the taxpayer-applicant can submit application for Tax Clearance for Bidding Purposes/Tax Compliance Verification Certificate thru electronic mail.

Another major program introduced by the BIR is *Digital Transformation (DX)*. This program is geared towards the full modernization of current tax administration processes, and supports the objective of the comprehensive tax reform program, particularly that of making tax compliance in light of the principles of RA No. 11032 or the "Ease of Doing Business and Efficient Government Service Delivery Act of 2018"¹⁰.

The DX Program is composed of 49 projects, and is being implemented with the DX Roadmap for 2020-2030 as its guide. It is being implemented in two phases:

- Phase 1 (2020-2023) – Building the DX Foundation; and
- Phase 2 (2024-2030) – Strengthening DX in the BIR.

The following are some of the projects that have been implemented/launched/ rolled out¹¹.

1. **Internal Revenue Integrated System (IRIS)** is a

core integrated tax system developed to replace the 26-year old legacy system, the Integrated Tax System (ITS).

2. **TIN Verifier Mobile Application** is a mobile chat application available to the public for their TIN inquiries and verification.
3. **Electronic Tax Clearance for Bidding Purposes and Tax Compliance Certification (eTCBP/TCVC)** allows taxpayers to submit applications for Tax Clearance for Bidding Purposes and Tax Compliance Verification Certificates through the use of an email facility that will forward said applications to the concerned revenue office.
4. **ePERA System** is a system that will conveniently handle the issuance of Tax Credit Certificate (TCC) to contributors to the Personal Equity and Retirement Account (PERA), and monitor the utilization thereof.
5. **eAppointment** is an online or digital medium accessible at the BIR website that taxpayers may use to book or request for a meeting/conference with revenue officers/officials regarding tax matters.
6. **Contact Center Solution with Chat Module** is a means where taxpayers and other stakeholders can now easily access updated tax information through the provision of a single hotline number and Chatbox launched on June 1, 2021.
7. **Online Survey Feedback System (OSFS)** is an online system developed to get feedback from taxpayers on the quality of services rendered by BIR frontline offices.
8. **Special Types of Registration (New Business Registration or NewBizReg Portal)** is an electronic registration portal that allows non-individual taxpayers to submit their application for business registration through email.
9. **Enhanced Internal Revenue Stamps Integrated System (IRSIS)** is an upgraded web-based application of the integrated information system for tobacco products to ensure proper payment of excise tax.
10. **Digital Economy Technical Team/BIR Rulings System** is a facility focused on updating and improving the BIR Website as a resource of tax-related legal information, as well as establishing collaboration spaces and tools for the BIR's Legal Group.

With the ever-changing landscape in the field of taxation as well as with the necessity of coping with the needs of taxpayers, the BIR has made significant strides in improving its services for taxpayers. However, a lot can still be done and improved to ensure taxpayers' compliance, increase the number of registered taxpayers, and most importantly to make tax-

payers' experience in paying taxes worthwhile.

Legislative Measures

Administrative reforms put in place by the BIR is a welcome initiative. However, legislative measures are still necessary to institutionalize administrative reforms, and to introduce innovative ways in the tax authorities' system that can address taxpayer evolving and immediate issues and concerns.

Efforts to institutionalize administrative reforms with focus on providing convenience and ease in the payment of taxes through legislation started in the 18th Congress during the Duterte administration. Congress realized the impact of legislations recently enacted such as the TRAIN Law and CREATE Act, among others, that imposed and rationalized taxes across various sectors. It is high time that taxpayers be given the "gold standard" treatment they deserve.

Branded as *Ease of Paying Taxes (EOPT) Act*, House Bill No. 8942 aims to simplify tax compliance and modernize tax administration. Its salient provisions include¹²:

- a. Removal of the annual BIR registration fee;
- b. Removal of authority to print requirement for receipts/invoices;
- c. Removal of business style as an entry under receipts/invoices;
- d. Removal of the value-added tax rule in issuing official receipt for sale of services and invoice for sale of goods to allow issuance of single document for both sales of services and goods;
- e. Harmonization of venue rules to allow fully online filings with the BIR;
- f. Filing of Taxpayer Identification Number offsite;
- g. Introduction of medium taxpayer classification;
- h. Streamlining of BIR procedures;
- i. Creation of Taxpayer's Advocate Office under the direct supervision of the Department of Finance as taxpayers' recourse for issues with the BIR; and
- j. Implementation of risk-based approach on BIR assessments.

This measure was approved by the House of Representatives on September 15, 2021 and was transmitted to the Senate on September 16, 2021. Unfortunately, due to time constraints because of the adjournment of session due to the campaign period for the May 2022 elections, this measure was not tackled in the Senate.

In the 19th Congress, House Bill No. 4125 or the EOPT Act was approved on third and final reading

on September 26, 2022 with 250 affirmative votes, zero negative votes, and zero abstention. The bill was almost exactly the same as the one approved by the HOR in the last Congress. It was transmitted to the Senate on September 27, 2022.

In the Senate, Senator Win Gatchalian, the Chairperson of the Committee on Ways and Means, filed Senate Bill No. 1346¹³ with the goal of providing taxpayers with convenient and responsive services to encourage them to pay their taxes truthfully and timely. The bill introduces the following administrative reforms to simplify tax compliance and strengthen taxpayer rights:

- a. Provide taxpayers the option of filing their returns, and paying the taxes due thereon either personally or through electronic means;
- b. Allow payment of internal revenue taxes due to any AAB, and not limited to AABs in the revenue district office where the taxpayer is registered;
- c. Remove the option to pay internal revenue taxes to city or municipal treasurer with jurisdiction over the taxpayer;
- d. Eliminate the distinction between documentation and basis of sales of goods and services, thereby requiring sales invoice for both;
- e. Allow the adjustment of the VAT exemption threshold based on the Consumer Price Index (CPI) not later than January 1, 2023 and every 3 years thereafter; and
- f. Ensure the availability of registration facilities to taxpayers not residing in the country.

With the intent to making paying taxes easier for everyone by giving a premium to taxpayers' welfare and guaranteeing sustained revenue growth for the country,¹⁴ Senator Gatchalian looks forward to the enactment of this measure as complement to the major tax laws enacted during the Duterte administration.

Final Word: Go for "Gold-standard" Treatment for our Taxpayers

Taxpayers can be considered the "goose" that lay the golden eggs as they are the major source of revenues of the government. Without them major development projects will not be accomplished. Now is the perfect time to put them first and give them the best.

With Senator Gatchalian spearheading the Committee on Ways and Means, and with the support of our other Senators, the time may have finally come that our taxpayers be given the "gold-standard" treatment they truly deserve. Let us act now and let us go for gold!

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STSRO ACTIVITIES

September to October 2022

**BIRTHDAY OF SENATE SECRETARY
ATTY. RENATO N. BANTUG JR.**



STSR ACTIVITIES

September to October 2022

CONSULTATIVE MEETING WITH THE HOUSE OF REPRESENTATIVES



STSRO ACTIVITIES

September to October 2022

PUBLIC HEARING ON TAXPAYERS' BILL OF RIGHTS AND OBLIGATIONS



STSR ACTIVITIES

September to October 2022

TECHNICAL WORKING GROUP MEETINGS ON TAXPAYERS' BILL OF RIGHTS AND OBLIGATIONS



STSR O ACTIVITIES

September to October 2022

PUBLIC HEARINGS ON PHILIPPINE OFFSHORE GAMING OPERATORS (POGOS)

